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ACCOUNTING INSTRUCTIONS

These instructions are keyed to the Accounting Summary by paragraph number.

1. Base: Typed or printed cryptonym of base designation.
2. Period: Accounting period will usually be one full month, i.e. 1 - 31 July or 15 July - 14 August.
3. Cash on Hand: This is the amount of cash on hand at the beginning of the accounting period. This also includes those local advances outstanding at the end of the previous accounting period. It will be the total of lines 11 and 12 as shown on line 13, as reported on the previous month's accounting.
4. Receipts: Checks and/or cash received from Headquarters or other sources during the accounting period. Receipts from sources other than from Headquarters should have brief explanation.
5. Total Receipts: This is the total cash received during the accounting period.
6. Total to Account For: This represents your total accountability which must be accounted for in items 7 through 14.
7. Advances, Travel: This represents travel advances to individuals for which travel vouchers will be prepared and submitted to Headquarters for processing. A Schedule of Advances (sample attached) should be prepared listing the dates and amounts of the advance and the names of the advancees. A receipt (sample attached) should be attached to this schedule for each advance listed.
8. Checks Cashed: Prepare a Schedule of Checks Cashed (sample attached) reflecting the date, amounts and signatures of individuals for whom the checks were cashed. (Note: Individuals should be encouraged to cash checks through Base facilities if they are available.) The following is quoted from the Regulations concerning check cashing: "Employees' personal checks may be cashed from Organization funds only when the check is reasonable in amount and the request is based upon actual need rather than convenience; the transaction cannot be conducted securely through normal commercial facilities; the check is not postdated and does not bear a date more than three months prior to the date

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tendered. Under no circumstances will checks be cashed for people who are not employees." Checks should be cashed only for Civilian and Military Personnel assigned to your organization or personnel who are on TDY to your organization from this Headquarters.

9. Expenses: Prepare a Schedule of Expenses (sample attached) reflecting the total expenses incurred during the accounting period. A receipt should be attached for each expenditure made. A brief explanation should accompany each item of expense. If a receipt for an expense cannot be obtained, a short statement should be made as to the nature of the expense and reason why receipt was not obtainable.
10. Total Transferred to Headquarters: This is the total of items 7, 8 and 9 and represents the amount for which you are being relieved of accountability pending Headquarters' review.
11. Advances, Local: This represents the total of advances made for official local purchases and which the transactions have not been completed at the end of the accounting period. A hand receipt should be obtained for each advance made and held in the cash box until the transaction is complete. Upon completion of such a transaction, i.e., when a purchase has been made and a receipt obtained, the hand receipt may be returned to the individual and the expense would then be reflected in item 9.
12. Cash on Hand: This represents the amount of cash on hand at the end of the accounting period. A cash count should be made by two disinterested parties and certified to as reflected in the sample certificate attached.
13. Balance Forwarded to Next Period: This is the total of items 11 and 12 and is the amount that should be carried forward to line 3 of your next month's accounting.
14. Total Accounted For: This is the total of items 10 and 13 which should balance with item 6.
15. The accounting should be signed by the Detachment Commander in pseudonym. This may be signed by the designated Acting Detachment Commander should the Detachment Commander be absent.

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